

Tax Bulletin

Tax Bulletin 3-07

Effective Date: April 1, 2007

Re: Salt Lake County Imposes Sales and Use Tax to Fund Regionally Significant Transportation Facility Projects or Services

Title 59, Chapter 12, Part 17 of the Utah Code allows a county legislative body of a county of the first or second class to impose a county sales and use tax of up to .25 percent to fund regionally significant transportation facility projects or services.

The voters of Salt Lake County have approved the imposition of a .25 percent tax and the county's legislative body has elected to impose, by ordinance, this tax for transactions occurring in Salt Lake County on or after April 1, 2007.

Effective April 1, 2007, vendors in Salt Lake County must collect the additional .25 percent sales tax on all taxable transactions occurring in Salt Lake County. This .25 percent tax is in addition to any other applicable sales and use taxes.

The increased tax rate will be reflected on sales tax returns beginning with the April monthly period (for monthly filers), the April-June quarterly period (for quarterly filers), and the January-December annual period (for annual filers).

QUESTIONS...



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**Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin.
For the most current guidance relating to state and local taxation, including
local sales tax rates, visit the Tax Commission's Internet website at tax.utah.gov.**



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